

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

FY 2005		Entity Name: Park City Municipal Corp	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
PART I	TAX REVENUES		Amount		Amount	
	Property Taxes					
1.1	Property taxes - (All property taxes not separately listed below.)	T01	6,643,406	T01		
1.2	Property Taxes - Debt Service	T01	1,711,909	T01		
1.3	Property Taxes - RDA Increment	T01	3,473,064	T01		
1.4	Property Taxes - Library	T01		T01		
1.5	Property Taxes - Delinquent	T01	380,965	T01		
2	Fee in lieu	T01	219,286	T01		
	Local Sales Taxes					
3.1	General sales tax - Local option	T09	3,892,401	T08		
3.2	Highway improvement sales tax	T19		T19		
3.3	Resort community sales tax	T18	3,954,810	T18	1,318,270	
3.4	Resort plus sales tax	T18		T18		
3.5	Energy sales and use tax	T19	821,742	T19		
3.6	Transient room tax	T19		T19		
3.7	Public transit sales tax (UC 59-12-501)	T19		T18	1,337,219	
3.8	Other - specify	T19		T18		
	Franchise Tax					
4.1	Telephone franchise tax	T15	449,063	T15		
4.2	Cable TV franchise tax	T15	187,530	T15		
4.3	Water franchise tax	T15		T15		
4.4	Sewer franchise tax	T15	177,822	T15		
4.5	Other - Specify	T15	672,934	T15		
	Licenses, Fees and Permits					
5.1	Business license fees	T99	18,275	T99	696,340	
5.2	Building permit fees	T99	1,000,154	T99		
5.3	Other licenses, permits & taxes - Specify	T99	672,821	T99		
	REVENUES - Other than tax and intergovernmental revenues					
	Utility Sales Revenue / User Fees				3,972,634	
1.1	Water supply system	A81		A81		
1.2	Electric power system	A82		A82		
1.3	Gas supply system	A93		A93		
1.4	Transit or bus system	A94		A94	821,300	
	Other Sales and Service Revenue					
2.1	Sewer charges	A80		A80		
2.2	Storm drainage	A80		A80		

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PART II		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount		Amount	
2.3	Garbage collection / street cleaning	A81			
3.1	Parks and recreation charges	A61			
3.2	Airports - Include rentals and gross sales of gas and oil.	A01	1,067,343	A61	857,200
3.3	Parking facilities, lots & meters	A60		A60	743,317
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	20,000	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	4,739	A89	
4.1	Impact fees	A89			
4.2	Connection fees	A89	1,010,779	A89	
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89		A89	
5	Other miscellaneous fees	A89	128,474	A89	298,243
Special Assessments					
6.1	Street cuts and public improvements	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01			
6.4	Other special improvement & service	U01		U01	
Fines and Forfeitures (Circuit Court)					
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
Fines (Justice Court)					
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
8.2	Parking ticket revenue	U99		U99	
9	Interest, Rents and Royalties	U20	1,481,859	U20	275,885
10	Rents and royalties	U40	1,115,181	U40	11,563
Miscellaneous					
11	Other miscellaneous revenue - Specify Company Store, Sale of Public Documents, Other Misc. Cash over/short, cash o/s Rac Club, Summit Leadership, Donations, Other Contributions.	U99	424,173	U99	172,765
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11	172,959	U11	

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PART III INTERGOVERNMENTAL REVENUE		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	(a) From the State	(b) From other local governments	(c) From federal government directly	(d) From the State	(e) From other local governments	(f) From federal government directly	
1 General support	C30	D30	B30	C30	D30	B30	
2 Public safety grants	C89	D89	B89	C89	D89	B89	
3 Streets and highways / C Roads	C46	D46	B46	C46	D46	B46	
4 Community development	C50	D50	B50	C50	D50	B50	
5 Liquor funds	C89	D89	B89	C89	D89	B89	
6 Intergovernmental service contracts	C88	D88	B88	C88	D88	B88	
7 Other - Specify	C88	D88	B88	C88	D88	B88	
State Contributions-Federal Grants							
	5,199		13,544			2,330,988	
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE							
	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS			
	Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)	
Governmental Administration							
1.1 Financial administration	E23	F23	G23	E23	F23	G23	
1.2 Judicial / courts	E25	F25	G25	E25	F25	G25	
1.3 Legal / attorney	E25	F25	G25	E25	F25	G25	
1.4 General municipal buildings	E31	F31	G31	E31	F31	G31	
1.5 Central administration	E29	F29	G29	E29	F29	G29	
1.6 Planning and zoning	E29	F29	G29	E29	F29	G29	
1.7 Economic development	E89	F89	G89	E89	F89	G89	
	849,492						
Public Safety							
2.1 Police	E62	F62	G62	E62	F62	G62	
2.2 Fire	E24	F24	G24	E24	F24	G24	
2.3a Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24	
2.3b Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32	
2.4 Corrections / Jail	E05	F05	G05	E05	F05	G05	
2.5 Protective inspection and regulation	E66	F66	G66	E66	F66	G66	
	3,219,448	19,538	55,164				
Environment and Housing							
3.1 Sewer	E80	F80	G80	E80	F80	G80	
3.2 Storm drainage	E80	F80	G80	E80	F80	G80	
3.3 Solid waste management	E81	F81	G81	E81	F81	G81	
3.4 Recycling programs	E81	F81	G81	E81	F81	G81	
3.5 Housing & community development	E50	F50	G50	E50	F50	G50	
3.6 Redevelopment agencies	E50	F50	G50	E50	F50	G50	
	1,219	348,527					
		1,347,916					

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PART IV		GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures		
3.7	Parks and recreation programs (not addressed below)	E61 2,806,744	F61 2,535,146	G61	E61	F61	G61		
3.8	Cultural & community events	E61 407,241	F61	G61	E61	F61	G61		
3.9	Golf courses	E61	F61	G61	E61	F61	G61		
3.10	Rodeo grounds & equestrian parks	E03	F03	G03	E03	F03	G03		
3.11	Cemeteries	E52	F52	G52	E52	F52	G52		
3.12	Libraries								
Transportation									
4.1	Roads & streets - maintenance and construction - See instructions	E44 246,662	F44 2,203,977	G44	E44	F44	G44		
4.2	Other road and street maintenance - including snow removal	E44 1,456,764	F44 30,446	G44	E44	F44	G44		
4.3	Sidewalk, curb, & gutter	E44 60,619	F44 9,915	G44	E44	F44	G44		
4.4	Street lighting	E44 341,772	F44 1,400	G44	E44	F44	G44		
4.5	Engineering	E01	F01	G01	E01	F01	G01		
4.6	Municipal airports	E01			E01	F01	G01		
4.7	Parking facilities	E81 40,154	F81	G81	E81	F81	G81		
Health									
5.1	Own hospitals	E36	F36	G36	E36	F36	G36		
5.2	Other hospitals	E38	F38	G38	E38	F38	G38		
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32		
Interest on Debt									
6.1	Interest on debt - Water supply system	I91			I91				
6.2	Interest on debt - Electric power system	I92			I92				
6.3	Interest on debt - Gas supply system	I93			I93				
6.4	Interest on debt - Transit or bus system	I94			I94				
6.5	Interest on debt - All other interest	I89			I89				
Utilities									
7.1	Water supply system	E91	F91	G91	E91	F91	G91		
7.2	Electric power system	E92	F92	G92	E92	F92	G92		
7.3	Gas supply system	E93	F93	G93	E93	F93	G93		
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94		
All Other Expenditures									
8.1	All other expenditures - See instructions - Specify	E99 874,872	F99 499,175	G99	E99	F99	G99		

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PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
PART V INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Fire	L24	M24		L24	M24	
2	Highways	L44	M44		L44	M44	
3	Police	L62	M62		L62	M62	
4	Sanitation	L81	M81		L81	M81	
5	Recreation	L61	M61		L61	M61	
6	Judicial and legal	L25	M25		L25	M25	
7	All other	L89	M89		L89	M89	
PART VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	200	Amount		200	Amount	
			10,670,536			3,412,942	
PART VII INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and non-guaranteed bonds	Guaranteed bonds
	Long-term Outstanding Debt	(a)	(b)	(c)	(d)	(e)	(f)
1.1	Water supply system	19A	29A	39A	7,428,000	7,428,000	41A
1.2	Electric supply system	19B	29B	39B			41B
1.3	Sewer system	19C	29C	39C			41C
1.4	Gas supply system	19D	29D	39D			41D
1.5	Transit system	19E	29E	39E			41E
1.6	Public debt for privately owned housing, industrial or business purposes	19F	29F	39F			41F

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PART VII		GOVERNMENTAL and ENTERPRISE FUNDS					
INDEBTEDNESS (cont.)		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
		(a)	(b)	(c)	(d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
Long-term Outstanding Debt							
1.7 All other purposes	19X	28,665,043	29,173,975	11,406,774	46,432,244	25,676,590	20,755,654
Other Long-term Obligations							
2.1 Capital lease purchase agreements		121,676		30,754	90,922		
2.2 Accrued leave liability (sick leave and vacation)					440,100		
Short-term (interest bearing) Debt							
3 Total short-term debt	61V						
PART VIII							
CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR							
		(a)	(b)	(c)			
		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds			
Cash and investments held at end of fiscal year	W01	1,947,378	19,411	52,848,841			

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PART IX RATES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1.	Energy Sales & Use Tax Rate		6%		
2.	Cable TV Franchise Tax Rate		6%		
3.	Telephone Franchise Tax Rate		6%		
Remarks:					
<div style="display: flex; justify-content: space-between;"> <div> <p>PART X Data supplied by:</p> <p>Name (Please print) Lori Collett</p> <p>Title Finance Manager</p> <p>Date 12/16/2005</p> <p>435-615-5229 Telephone</p> <p>2005 Version</p> </div> <div> <p>Include with audit report submitted to:</p> <p>Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114</p> <p>If you have any questions about the form, call or write: Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114</p> <p>Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov</p> </div> </div>					